



Baldwin County Commission

Legislation Details (With Text)

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Type: Other Staff Recommendations **Status:** Passed

File created: 1/15/2020 **In control:** Baldwin County Commission Regular

On agenda: 1/21/2020 **Final action:** 1/21/2020

Title: Funding for a Financial Audit of the Baldwin County Library Cooperative Inc.

Indexes:

Attachments: 1. Library 990 - FY 2016, 2. Library 990 - FY 2017, 3. Library - FY17 statement of activities, 4. Library 990 - FY 2018, 5. Library - FY18 statement of activities, 6. Library - FY19 statement of activities, 7. Library - 2019-2020 Budget Appropriations 20190920

Date	Ver.	Action By	Action	Result
1/21/2020	1	Baldwin County Commission Regular	Approved	Pass

Meeting Type: BCC Regular Meeting
Meeting Date: 1/21/2020
Item Status: New
From: Ronald J. Cink, Budget Director
Submitted by: Christie Davis, Senior Budget Accountant

ITEM TITLE

Funding for a Financial Audit of the Baldwin County Library Cooperative Inc.

STAFF RECOMMENDATION

Approve the funding of a three (3) year financial audit on the Baldwin County Library Cooperative, Inc.

BACKGROUND INFORMATION

Previous Commission action/date: N/A

Background: The Baldwin County Library Board is requesting the Baldwin County Commission's assistance to fund the cost of a financial audit on the last three years for the Baldwin County Cooperative, Inc.

Documents related to the Baldwin County Library Cooperative are attached for Commission review. These documents include Federal 990 forms, statements of activity from previous years, and the current Fiscal Year 2020 appropriation agreement.

The Baldwin County Library Cooperative requested \$108,433.00 in Fiscal Year 2020. The Commission granted an appropriation of \$90,000.00 in addition to non-conveyable funding via cost center 57100 in the amount of \$11,020.00. Additionally, rent of approximately \$12,000.00 was waived. Thus far, the Library Cooperative has received \$45,000.00 of the \$90,000.00 appropriation

and has spent \$2,745.70 of the non-conveyable funds.

FINANCIAL IMPACT

Total cost of recommendation: TBD

Budget line item(s) to be used: 57100.5164

If this is not a budgeted expenditure, does the recommendation create a need for funding?

Currently, 57100.5164 does not have a budget. Funds may need to be moved from 51105.5290 or 51990.5290 at a later date.

LEGAL IMPACT

Is legal review necessary for this staff recommendation and related documents?

N/A

Reviewed/approved by: N/A

Additional comments: N/A

ADVERTISING REQUIREMENTS

Is advertising required for this recommendation? N/A

If the proof of publication affidavit is not attached, list the reason: N/A

FOLLOW UP IMPLEMENTATION

For time-sensitive follow up, select deadline date for follow up: N/A

Individual(s) responsible for follow up: Ronald J. Cink is working to find appropriate auditors/auditing firm.

Action required (list contact persons/addresses if documents are to be mailed or emailed): N/A

Additional instructions/notes: N/A